IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 9TH OCTOBER 2007 / 17TH ASWINA 1929

WP(C).No. 28890 of 2007(L)

PETITIONER:

P.UMMER, PULIKKAL HOUSE, ALAMKODE P.O PANTHAVOOR, MALAPPURAM DT.

BY ADV. SRI.BOBBY JOHN
SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:

1. **THE INTELLIGENCE OFFICER, SQUAD II, COMMERCIAL TAXES, TIRUR.**
2. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.**
3. **THE COMMERCIAL TAX OFFICER, PONNANI.**

BY GOVERNMENT PLEADER SRI. K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC,J.

W.P (C) No. 28890 of 2007

Dated this the 9th October, 2007

J U D G M E N T

The prayer made in this writ petition is to quash Exhibit-P1 and to direct the 2nd respondent to dispose Exhibit-P3 stay petition. The facts of this case are that against Exhibit-P1 order of penalty, petitioner has filed Exhibit-P2 revision along with Exhibit-P3 application for stay. During the pendency of this, revenue recovery proceedings are initiated as per Exhibit-P5 and hence this writ petition.

2. I heard the learned Standing Counsel for the respondents also in this matter.

3. In view of the pendency of Exhibit-P2 revision and Exhibit P3 stay petition, it is only appropriate that at least the stay petition is decided before the recovery proceedings are initiated. Therefore, there will be a direction to the 2nd respondent to consider and pass orders on Exhibit P3 stay petition, within a period of four weeks on receipt of a copy of this judgment. In the meanwhile, further proceedings pursuant to Exhibit-P5 will be kept in abeyance.

4. There is a further prayer by the petitioner for directing the 1st respondent to release the records seized during the inspection of the business premises of the petitioner on 24.1.2005. Petitioner submits that the there is no justification in further retention of the records. If the petitioner wants the documents to be returned he may move the authority concerned, in which event, the request will be considered and orders will be passed thereon.

The writ petition is disposed of as above.

(ANTONY DOMINIC, JUDGE)

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K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007